

VII. And, to regulate drawbacks, and prevent frauds therein, Be it enacted, That no drawbacks shall be allowed for any merchandise liable to duty, exported out of this state after the first day of May next, unless exported by the original importer and by water; and such importer desiring to export such merchandise, shall deliver to the naval officer of the port from whence the same is intended to be exported, (at the time of obtaining a permit to lade such merchandise on board any vessel,) a fair manifest, containing the marks and numbers of the pipes, hogheads, trunks, casks, bales, packages, or other things, containing any such dutiable merchandise, and a full and particular account of all the articles thereof, with the cost, according to the account by which the duties thereon were ascertained, and shall make oath or affirmation, to be endorsed on such manifest, that it is a true manifest of all the dutiable merchandise intended to be exported in the vessel mentioned in the permit, and that the merchandise mentioned in such manifest were duly entered, and the duties thereon paid, or secured to be paid, according to law; and such importer shall also give bond, with sufficient security, that the said merchandise shall be exported out of this state without fraud or deceit; and the master or skipper of the vessel receiving such merchandise, shall take a clearance therefor, and make oath or affirmation to the manifest thereof, and that he will not land, or permit to be landed, such merchandise in any part of this state, but will deliver the same, dangers of navigation excepted, at the place mentioned in the clearance; and if such exporter shall, within six months after the date of such bond, produce a certificate from a naval officer, notary public, or chief magistrate, of any other state or country, that such merchandise was duly entered in such state or country, or making it appear, within nine months from the time such goods may be shipped, by indifferent testimony to the satisfaction of the naval officer, that the vessel in which such goods, wares and merchandises, may be exported, and also the cargo, shall have been lost by tempest or other accident, then the naval officer shall refund or discount all the duties paid or secured to be paid upon such merchandise, such exporter paying the fees of office, and the bond aforesaid shall thereupon be cancelled; provided that no drawback shall be allowed after nine months from the time of the first importation and entry of such merchandise, nor on any sum less than fifty pounds current money.

CHAP.
LXXVI.
No drawback
to be allowed
except to the
original im-
porter, &c.

VIII. And be it enacted and declared, That no duty shall be payable on any produce or manufacture (distilled spirits excepted) of any of the United States, and brought directly from thence into this state by any citizen of any of the United States, or on any furniture or household goods brought into this state by any person removing into this state to reside and settle.

No duty to be
paid on any
produce, &c.

IX. And be it enacted, That after the first day of April next, the duty on salt shall be suspended, unless at that time, or until there be a duty laid on that article in the states of Virginia and Pennsylvania, and thereupon a duty shall be laid and collected in this state as nearly similar as may be to the duties in the said states, but so as not to exceed the duty in Virginia, and not above two-pence current money per bushel more than the duty in Pennsylvania, of which his excellency the governor is requested to inquire, and to direct the several naval officers accordingly.

Duty on salt
to be suspend-
ed, &c.

X. And be it enacted, That after the first day of May next, all duties on exports shall cease.

When duties
on exports
shall cease, &c.